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April 24, 2025

**BY ECF**

Hon. Paul G. Gardephe  
United States District Judge  
Southern District of New York  
40 Foley Square  
New York, New York 10007

**Re: United States v. Alan Williams, S1 22 Cr. 675 (PGG)**

Dear Judge Gardephe:

We write on behalf of defendant Alan Williams to address an unresolved objection to the Presentence Investigation Report (“PSR”) issued on April 15, 2025. Specifically, we wish to make clear that the Alan Williams Trust accounts, as discussed in the Second Addendum to the PSR, were utilized in the fraud to which Mr. Williams has pleaded guilty. See PSR at pp. 31-32. There is no underlying trust to which Mr. Williams was or is a beneficiary. Id. at p. 32. The Charles Schwab trading account referenced in the PSR (the “trading account”) was associated with a JP Morgan Chase account created under a similar name, the Alan Williams Income Trust, which received criminal proceeds from the trading account and were utilized by Mr. Williams to, *inter alia*, pay taxes on the gains from the scheme on behalf of co-conspirator Billimek and himself.

As noted in our January 8, 2025 PSR objections, which were included with the defendant’s sentencing submission, the trading account was opened by the defendant’s father in the name of the Alan G. Williams Trust. The trust, however, was never formally created except for the acquiring of a tax identification number, which necessitated the filing of tax returns in period. These tax returns were then provided to Probation, causing the confusion at issue. In sum, Mr. Williams has never been the beneficiary of a formal trust; instead, the accounts at issue

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were utilized to facilitate the fraudulent scheme for which Mr. Williams now stands to be sentenced. The government, by AUSA Jason Richman, has reviewed and has no objection to the filing of this letter.

Thank you for the Court's consideration of this letter; we remain available to discuss this matter further at Mr. Williams' upcoming sentencing.

Respectfully submitted,

A handwritten signature in dark ink, appearing to be "Jeffrey Lichtman", written over a horizontal line.

Jeffrey Lichtman  
Jeffrey Einhorn

cc: Jason Richman, Esq.  
Assistant United States Attorney (by ECF)